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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.1912 OF 2005
IN
INCOME TAX ALPPEAL LODG. NO.696 OF 2005

The Commissioner of Income-tax-..Appellant

Vs.

M/s.M.Visvesvaraya Industrial
Research & Development Centre....Respondents

Mr. A.S. Rao for the Appellants.
Mr. Firoze B. Andhyarujina, Senior Advocate with Kejal C. Rasputra i/b. Little & Co., for the Respondents.

CORAM: F.I. REBELLO &
J.P.DEVADHAR,JJ.
DATED: 29TH AUGUST, 2007

P.C.:

. By this Motion the Appellants seek condonation of delay of 357 days. The Appellate order was passed on 29th July,2003. According to the Appellants it was received in the office of the CIT, City-12, Mumbai on 17th February, 2004. Thereafter it is seen that the Chief, CIT, granted approval for filing Appeal on 28th May, 2004. Thereafter there is no explanation as to what happened except setting out that it was beyond the control of the Appellants office. The Appeal thereafter was filed on 3rd June, 2005.

2. On behalf of the Respondents a reply has

been filed by Y.R. Warerkar, Executive Director opposing the motion for condonation of delay. It is contended that the affidavit does not disclose any cause which will amount to sufficient cause. In the affidavit various omissions and/or giving of wrong dates is also pointed out. Reliance is placed on various judgments to contend that the delay should not be condoned.

3. We have considered the case. The tax effect is in a sum of Rs.84,44,000/-. Even considering that in such matter Courts where governmental bodies are concerned should consider Government lethargy, nevertheless we find that no explanation whatsoever is given in the affidavit in support of the motion between 28th May, 2004 and 3rd June, 2005.

. Considering the above in our opinion the cause shown would not amount to sufficient cause and consequently Motion dismissed.

(J.P. DEVADHAR, J.) **(F.I. REBELLO, J.)**